

BEFORE THE BOARD OF PUBLIC ACCOUNTANTS  
DEPARTMENT OF LABOR AND INDUSTRY  
STATE OF MONTANA

In the matter of the ) NOTICE OF AMENDMENT,  
amendment of ARM 8.54.410, ) ADOPTION AND REPEAL  
pertaining to fees, the )  
adoption of NEW RULES )  
I through VI, and the )  
repeal of ARM 8.54.402 through )  
8.54.405 and 8.54.407, all )  
related to examinations )

TO: All Concerned Persons

1. On January 29, 2004, the Board of Public Accountants published MAR Notice No. 8-54-39 regarding the public hearing on the proposed amendment, adoption and repeal of the above-stated rules relating to fees and examinations at page 161 of the 2004 Montana Administrative Register, issue no. 2.

2. On February 20, 2004, a public hearing was held to consider the proposed amendment, adoption and repeal of the above-stated rules. No comments or testimony were received.

3. The Board has amended ARM 8.54.410 exactly as proposed.

4. The Board has adopted new rules I through VI exactly as proposed:

NEW RULE I (8.54.421) IMPLEMENTATION OF THE COMPUTER-BASED UNIFORM CERTIFIED PUBLIC ACCOUNTANT EXAMINATION

NEW RULE II (8.54.422) EXAMINATIONS

NEW RULE III (8.54.423) EXAMINATION CREDITS - OUT-OF-STATE CANDIDATES

NEW RULE IV (8.54.424) GRANTING OF EXAMINATION CREDIT

NEW RULE V (8.54.425) TRANSITION RULE FOR APPLICANTS WHO HAVE PRE-COMPUTER-BASED EXAMINATION CONDITIONAL CREDIT

NEW RULE VI (8.54.426) CHEATING

5. The Board has repealed the following rules exactly as proposed:

8.54.402 EXAMINATIONS

8.54.403 OUT-OF-STATE CANDIDATES FOR EXAMINATION

8.54.404 EXAMINATION CREDITS - OUT-OF-STATE CANDIDATES

8.54.405 CONSECUTIVE EXAMINATIONS AND REEXAMINATION  
REQUIREMENTS

8.54.407 QUALIFICATION FOR A LICENSE AS LICENSED PUBLIC  
ACCOUNTANT

BOARD OF PUBLIC ACCOUNTANTS  
PATRICK W. HANLEY, CPA, CHAIR

/s/ WENDY J. KEATING  
Wendy J. Keating, Commissioner  
DEPARTMENT OF LABOR & INDUSTRY

/s/ MARK CADWALLADER  
Mark Cadwallader,  
Alternate Rule Reviewer

Certified to the Secretary of State March 15, 2004